6983
2

App F IX 4

Previous References (194) File No 186-43

Serial Nos 9 & 10

Later References
Sls 5-44-142
Rl 186-53-20 to 25
Cap 36-53-18

GENERAL AND REVENUE SECRETARIAT

Serial Nos 2

90

Part B for May 44

SUBJECT

Levy of Surcharge on the Entertainment Tax

To

The Commissioner for Stamps
" Deputy Commissioners of Districts
" Municipal Commissioner, Bangalore city
" President, City Municipal Council, Mysore
" President - K-G-F Sanitary Board
" Comptroller
" Superintendent - Government Printing

L 11862-76, d 24-5-44

Sanctions the levy of 4 pies including Surcharge in place of the entertainment tax of 3 pies now lev

2 yrs date after
17-7-44

Continuation Sheet | File No 55 6 v 1 / Current No | of | Page

From D C Hassan Dr

No A I C 2719/42-43 dy. 1 3 44

Requests certain instructions on the matter of the levy of surcharge on entertainment tax

The file quoted in this request not being available. The subject referred to is put up flag S. Subject for orders

M 5/4 The file is with the Mecca who should put it up at once

Subject
The file is not-worthwhile and the file could not be traced, inspite of several attempts to get at it
M 11/4

The file is in the Legislative Council Section This fact has been noted in the Note file in which there is a similar reference from the Kisumu Board. A printing the latter file which is in the Bill (Appeals against Pleasure Tax)

11/4/44

The reference required is found in the linked file below:

M 20/4 In note no L 9157/vol/01-43 -17 dated 8 2 1944 it has been directed that a surcharge of 50 percent be imposed upon the rate of entertainment tax fixed by the first mentioned Act

H. S

the Nyanza Amusement Tax Act 1932

Mr D C Hassan Distt Mg raised the following points in connection with the above matter:

1) The surcharge to be levied on a book of three pies would be 1½ pies or 2 pies there is no adhesive stamp of that denomination i.e. of 4½ pies or 5 pies. Hence it is necessary to collect the surcharge of 2 pies in cash in each rate of 3 pies - whether it should be recovered in cash or in stamps as for instance

2) The note was issued on 8/2/44 stamps published locally on 11 2 44. The date from which the tax should be collected may be indicated

3) The exact amount of surcharge that should be collected on the book of 3 pies may be stated

In regard to the first point above, it may to be stated that the surcharge should be collected in the shape of adhesive stamps and not in cash the amount to be actually collected should be overprinted on the stamps of the three-pies denomination

About the date on which the note should come into effect, it is likely that it was published on different places on different dates. Hence it is necessary to direct that a uniform date be fixed viz 8 2 1944 itself, on which the levy might be deemed to have come into force. It will not be difficult to collect the surcharge from that date, based on

WD 01809—GPB—60 000—26 1 43

The number of tickets of 4 annas denomination issued by the Company

In regard to the exact amount of surcharge to be collected, it would be difficult to collect a surcharge of 4½ pies. It should either be 4 pies or 5 pies which may be represented on the three-pies stamps. If it is 4 pies, then it would be 33⅓% and 50% on land during the month of August 1944. If it is five pies, it would be 66⅔%.

The Court of Wards suggested in the linked file below that in the case of 3 pies stamps, the surcharge may be fixed at 33⅓% of the stamps of 3 pies denomination represented into 4 pies issued for circulation. This point is for Comptroller's orders, as it would be a modification of the previous orders on the subject.

The H.C. Leg may be consulted on this point.

Lawsey for H Wilson

Agree with the above suggestions

Acc 25/8/44

Mr Tinsley

(A)

Re "A", I doubt whether a surcharge of 2 pies can be levied on a tax of 3 pies, since under provis

P T O

to Section 2 of the Emergency Act the Surcharge should "not exceed 50 per cent" on the original tax this is however a point for examination by the Law Department

I have no objection to the other proposals

5514

28 Nov

Can 29-4-44

The Law Section might be consulted in the matter it would not be workable in practice to levy a surcharge of 1½ pies on a rate of three pies entertainment tax. It should either be one pie or two pies so as to facilitate the calculation & collection of the surcharge The only way of meeting the difficulty appears to be as suggested by the Comptr of Stamps that the Govt should levy the full surcharge at 3 3/4 pies on the three pies tax

Secretary Law Dept 29/11/43

It may be desirable

Can in pursuance of circular order dated 29-4-44 Asst Secy (Law) 29/11/43

Govt Res no 19 Law 15(1)/43 dt 3-5-44 A copy of the announcement Manual is also herewith for ready reference Records 3/5

Place this at 1 Para on each file 4/5

Continuation Sheet | File No 5562/1 | of | Page 5)

Current No

As for Sec 2 of the Emergency Act, the Surcharge to be levied "should not exceed 50% on the assessed Tax", & so that a Surcharge of 2 pcs on the assessed Tax of 3 pcs can be levied & round figures are adopted, then instead of 1½ pcs, 1 pc or 3 pcs to be levied by each such a clause, then the sum to be recovered, including Surcharge would be 4 pcs & would not only facilitate collection, but would also be more effective the provisions of the Emergency Act respecting by the Financial Secy

(Law Secretary) 3 5/5/44

Cus 3-5-44

(Asst Secy L&S 4c) 4/ 5/5/44

Supt Legislation

Draft for attention

8/5/44

Subs with a draft for appl

Law Secy 1/5/44

Mayneard Brooks

Cus 13-5-44

Number 2 SS

Number 22 SS

DeCovan

for Secy 18 5 44

23/5/44 Cus

OFFICE OF THE MINISTER FOR PUBLIC WORKS
19 MAY 1944
No 7455

11757

11666
13 MAY 1944

376

OFFICE OF THE MINISTER
FOR L S C & P H
Date 13 5 44
No 7919

tax and generally for carrying into effect the purposes of this Act,

(2) in particular and without prejudice to the generality of the foregoing power, may make rules—

(a) for the supply and use of stamps or stamped or embossed tickets, or for the stamping or embossing of tickets sent to be stamped or embossed, and for securing the defacement of stamps when used;

(b) for the use of tickets covering the admission of more than one person and the calculation of the tax thereon, and for the payment of the tax on the transfer from one part of a place of entertainment to another, and on payments for seats or other accommodation;

(c) for controlling the use of barriers or mechanical contrivances (including the prevention of the use of the same barrier or mechanical contrivance for payments of a different amount) and

and for securing proper records of admission by means of barriers or mechanical contrivances,

(d) for the checking of admissions, the keeping of accounts and the furnishing of returns by the proprietors of entertainments to which the provisions of section 3, sub-section (3) are applied or in respect of which the arrangements approved by the Government for furnishing returns are made under section 4;

e) for the renewal of damaged or spoiled stamps and for the procedure to be followed on applications for refund under this ~~Regulation~~ Act or under the rules made thereunder;

(f) for the keeping of accounts of all stamps used under this Act,

(g) for the presentation and disposal of applications for exemption from payment of the entertainments tax, or for the refund thereof made under the provisions of this Act,

(k) for the collection of the entertainments tax under this Act and the powers to be exercised by the officers of the Government in that behalf; and

(l) for the issue of passes by proprietors of entertainments, for the admission of officers who have to perform any duty in connection therewith or any other duty imposed upon them by law, ~~and for any other matter for which there is no provision or no sufficient provision in this Act and for which provision is in the opinion of the Government necessary for giving effect to the purposes of this Act~~

4

(3) In making a rule under sub section (1) or sub section (2) the Government may provide that a breach thereof shall be punishable with fine which may extend to five hundred rupees

(4) ~~The power to make rules conferred by this section shall, except in the first occasion of exercise thereof, be subject to the condition of the~~

(4) the rules being made after previous publication for a period ~~of~~ of not less than one month

(5). All rules made under this Section shall be published in the Mysore ~~Official~~ Gazette, and on such publication shall have effect as if enacted in this Act

4 In Section 13 of the said Act for the words "to any person or to any authority" the words "to any local authority or to any person or authority" shall be substituted

~~Its~~
~~28~~

Statement of objects and Reasons :—

~~There is a general impression that~~
~~Several representations~~
~~have been made by the~~
~~Municipal authorities that~~
At present
out of the total revenue realised under the provisions of the Mysore Amusements Tax Act, 1932, within the jurisdiction of

(i)

Pour le dossier

Jan Ecr 27

WE

Cus
25 4 44

Voir remarks au Min
Guerre d'Italie

WE 28 4 44

Cus
29 4 44

4240 DTPL

No. L C 2/15/43-4 Office of the Deputy Commissioner,
Hassan District, Dated 1-3-1944

From

186-43-9

N S Hirannayya, Esq.,
Deputy Commissioner,
Hassan District,
Hassan

GEN & REV SECRT'RIAT
5562
2 MAR 1944
L.S.G BRANCH

To

C. Balayaneswary Naidu, Esq., B.A., B.L.,
Law Secretary to Government of Mysore,
BANGALORE.

Sir,

Subject - Re the levy of surcharge of 50% on the rate of entertainment tax

With reference to your letter No L 8158/63/M 1 101-43-18 dated the 8th Feb 1944 requesting that necessary further action may be taken to collect the entertainment tax at the enhanced rate, ordered in Govt Notification No L 8157/M 1 101-43-17 dated the 8th February '44, I have the honour to state that further action has been taken to give effect to the notification

2 In this connection, I may state that the minimum entertainment tax is three pies where the payment for admission is 4 annas or more, but is less than 8 annas as per notification No L 7441/M 1 275-38-13 dated the 12/15th May 43, and that it shall be paid in adhesive stamps under section 7 of the Act The surcharge to be levied on the tax of three pies would be 1½ or 2 pies which has to be recovered in cash, as there is no stamp of that denomination under rule 21 of the Rules In giving effect to the Notification, diverse procedure of collecting the usual tax of 3 pies in stamps, and the surcharge in cash If the surcharge has also to be recovered in adhesive stamps alone, the stamp of lowest denomination i e, 3 pies has to be recovered, and the surcharge in so doing will work out to cent percent. It is therefore feasible to collect the surcharge at 2 pies in cash on each rate of tax of 3 pies, there being no difficulty in the case of rates of taxes of 6 pies and above

3 Further the notification dated the 8th February 44 was published in the official Gazette dated the 10th February 44 which was locally issued on 11-2-44 The date from which the Notification should be given effect to is another point for orders

Pending receipt of instructions in the matter, the question recovery of surcharge on tax of 3 pies from the Cre Cinema Company at Hassan cannot be pursued The Manager of the Company has however been apprised of the Notification and of his liability to pay the amount of surcharge to be determined and intimated to him later

4 I request you to be so good as to obtain necessary instructions as to the rate at which the surcharge on the tax of 3 pies, may be calculated, whether it is to be recovered in cash or in stamps from the date of Government Notification i e, 8-2-44 or 11-2-44 when the Gazette was locally published

I have the honour to be,
Sir,
Your most obedient Servant,

H Hanumanthaiya
Deputy Commissioner,
Hassan District 1-3-44

HB 1/3

for Absent from Station

Postal Address –
POST BOX No 5

Tel Address –
STAMPCOMR BANGALORE

GOVERNMENT OF MYSORE.

STAMP DEPARTMENT

In reply refer to
No C 120/43-44
Encls one

OFFICE OF THE COMMISSIONER OF STAMPS
IN MYSORE

Dated Bangalore, the 3rd April 1944

REV & REV SECRETARIAT 6259 4 APR 1944 L S G BRANCH

FROM
Rajasevaprasakta
A N Raghavachar, Esqr , M A ,
Commissioner of Stamps in Mysore

To
C Narayanaswami Naidu, Esqr , B A , B L ,
Secretary to Government of His Highness the Maharaja of Mysore,
Law - ~~Financial~~ *Department, Bangalore*

~~Subject~~

Sir,

In inviting reference to Government Order No L 8157/M1 dated 8th February 1944, directing the levy of surcharge at the rate of 50 % on the rate of Entertainment Tax fixed by Government under Section 3 of the Mysore Amusement Tax Act of 1932, I have the honour to forward, herewith, a copy of letter of the President, Sanitary Board, Kolar Gold Fields, received from the Deputy Commissioner, Kolar, and to state that as in the circumstances explained therein difficulty is being felt to get 4½ pies of Entertainment Tax Stamps in place of 3 pies stamps which are not available in the Treasury, the surcharge may be fixed at 33⅓ % when the tax will be increased from 3 pies to 4 pies If this proposal is approved by Government, Entertainment Tax Stamps of 3 pies denomination will have to be overprinted with 4 pies and issued for circulation

I request that early orders of Government may kindly be obtained in the matter

I have the honour to be,
Sir,
Your most obedient servant,

A N Raghavachar
COMMISSIONER OF STAMPS

Sar

No Al C 2719/43-44

Office of the Deputy Commissioner,
Hassan District,
Dated, Hassan, the 20th April 1944

From

SECY LAW DEPT GOVT OF MYSORE

BEN & REV SECRETARIAT 6652 25 APR 1944 L S BRANCH

The Deputy Commissioner,
Hassan District,
Hassan

C Narayanaswamy Naidu, Esq ,B A ,B L ,
Law Secretary to Govt of Mysore,
BANGALORE

Sir,

Subject - Re the levy of surcharge of 50% on the rate of entertainment tax stamps

---

I have the honour to invite your kind reference to this office letter of even No dated the 1st March 1944 in the above matter, and to request that early orders of Govt may kindly be obtained in the matter and communicated to me so that early action may be taken to collect the surcharge as directed by Government

I have the honour to be,
Sir,
Your most obedient Servant,

DEPUTY COMMISSIONER,
HASSAN DISTRICT 20/4.

11)

Copy of the Letter No M2-C 489/43-44 from the President, Sanitary Board, Kolar Gold Fields, Dated, Champion Reefs, 11th March 1944 to the Deputy Commissioner, Treasury Department, Kolar

---

"With reference to Government Order No L 8157/M1 101-43-17 dated -- 8-2-44 directing that a surcharge of 50 percent be imposed on the rate of entertainment tax fixed by Government under Section 3 of the Mysore Amusements Tax Act 1932, I have the honour to state that the managements of the cinema and circus companies represent that difficulty is being experienced while affixing 3 pies stamps on their ticket books As per Government -- Order noted above 4½ pies worth of stamps will have to be affixed on --- tickets in place of 3 pies stamps Since 4½ pies stamps are not available I request you to kindly intimate as to how I have to proceed in the matter as the parties are not willing to affix 6 pies stamps in place of 4½ pies The matter may kindly be treated as urgent

"COPY"

FOR COMMISSIONER OF STAMPS

sar

3 4 44

13

No Al C 2719/43-44

Office of the Deputy Commissioner,
Hassan District,
Dated, Hassan, the 3rd May 1944

From

H Niranjanraj Urs, Esq ,B A ,
Deputy Commissioner,
Hassan District,
HASSAN

REV SECRET'T
6983
5 MAY 1944
L & G BRANCH

To

C Narayanaswamy Naidu, Esq , B A ,B L ,
Legal Remembrancer & Law Secretary to Govt of Mysor
BANGALORE.

Sir,

Subject - Re the levy of surcharge of 50% on the rate of Entertainment Tax Stamps

---

I have the honcur to invite your kind reference to this Office letter of even No dated the 1st March 1944 requesting for instructions of Government as to the mode of levy of the surcharge on the rate of 3 pies entertainment tax stamps, and to state that at present one Dramatic and another circus - Company have temporarily camped at Hassan in addition to the permanent Cinema Company A large No of tickets of less than 8 annas denomination is being sold in all the companies, and the surcharge of 50% on the rate of tax of 3 pies payable thereon, has to be collected

2 I request that necessary instructions may kindly be obtained and communicated to me very early

I have the honour to be,
Sir,
Your most obedient Servant,

Hanumanthaiah

DEPUTY COMMISSIONER,
HASSAN DISTRICT
3/5/44

GRS II —51 7310/1 8004/843 6652 √ 6983

ROUTINE NOTES

[To be used only for notes, requisitions, etc , not intended for permanent record]

Ardd
The memo refee has been sent to the Law Section with D no 5562 on 1 5 44
M 5/5 For Kindly return
the file in question immediately, in view of the above letter from the Dir Harbour Draft

Asst Dep Law Section WE) for S/Mary

Yes, has been sent also to WD

N B Should routine notes be written on small slips the notes must be copied or slips pasted on this form

WD 978—GPB—30 000—25-7-40

Asst Sec (Ldg WE) 8/5/

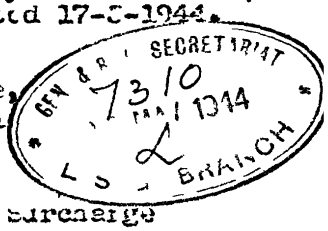
M 8/5

No. A1 e 2719

Office of the Deputy Commissioner,
Hassan District, Dated 17-5-1944.

To

The Inspector General of Police in Mysore,
B A N G A L O R E .



Sir,

Subject - For the levy and collection of surcharge on the Entertainment Tax.

With reference to your letter No.C.1437/42-44 dated the 6th May 1944 requesting to intimate, if any action has been taken in the matter in pursuance of Govt. Order No L 8167/A1.101-42-17 dated 6th February 1944, I have the honour to state that reference was made to Govt. in this office letter of even No. dated the 1st March 1944 for instructions as to the mode of recovery of the surcharge on the lots of 3 pies tax, stamp, and the receipt of arrears thereof is ~~xxxx~~ still awaited.

2 The companies holding amusements in the Hassan town have not been apprised, by a notice, of the fact of the Govt. Order and their liability to pay the surcharge from the date of notification.

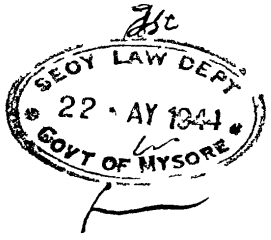
3. One Circus Company and One Dramatic company have been holding amusements temporarily, and the surcharge on the rate of 3 pies tax, is being recovered in cash on the total No. of tickets of the denomination sold, and that on the higher denomination it is being recovered by adhesive stamps.

4 A copy of this office letter referred to Govt. is however enclosed for their information The District Superintendent of Police has also been authorised to depute Police Officers to verify if there is no loss of revenue.

I have the honour to be,
Sir,
Your most obedient servant,

Sd/- B Niranjanraj Urs.

Deputy Commissioner,
Hassan District.



HKR.

Memo

Copy with compliments to the Legal Remembrancer and Secretary to Government, Law Department, Bangalore for information and favour of issue of instructions of Govt sought for in this office letter under reference very early

Deputy Commissioner,
Hassan District
17-5-44

PROCEEDINGS OF THE GOVERNMENT OF HIS HIGHNESS

THE MAHARAJA OF MYSORE

Read:

Notification No.L.R.167/R1.121-43-17 dated 8th February 1944, ordering the levy of a surcharge of 50% on the rate of entertainment tax fixed by Government under Section 3 of the Mysore Amusements Tax Act of 1932 as amended from time to time.

2. Letter No.A1.V.719/43-44 dated 1st March 1944, from the Deputy Commissioner, [illegible] District, soliciting instructions in the matter of the levy of surcharge on the entertainment-tax.

3. Letter No.C.133/43-44 dated 3rd April 1944 from the Commissioner of Stamps on the same subject.

ORDER No. L 11862-76/Rel 166-43-10

Dated, Bangalore, the 24 th May 1944.

The Deputy Commissioner, [illegible] District, points out that the minimum entertainments tax leviable under the act is 3 pies where the payment for admission is [illegible] and it has to be paid in adhesive stamps now that the surcharge is to be levied thereon will be 4½ pies or a pice which has to be recovered in cash. He also solicits instructions as to the date from which the surcharge is to be levied whether from 9th February 1944, the date of the Notification prescribing the surcharge or from 11th February 1944 the date of its local publication.

2. The Commissioner for Stamps has forwarded a copy of letter dated 11th March 1944 received from the President, Kolar Gold Fields Sanitary Board who has drawn attention to a similar difficulty in the levy of surcharge. He states that, no difficulty is usually felt to get [illegible] type of the denomination of 4½ pies in place of 3 pies stamps, the surcharge may be raised at 50 1/3% so that the tax may be increased proportionately from 3 pies to 4 pies, the increased valuation viz., ten annas overprinted on the 3 pies stamp and issued for use.

3. On a consideration of all the aspects of the case, Government are pleased to approve of the levy of 4 pies including surcharge in lieu of the entertainment-tax of 3 pies now levied, the stamps for the same being overprinted as suggested by the Stamp Commissioner. The levy of the surcharge will have effect from 9th February 1944, the date of the Government Notification.

4. In regard to the collection of the surcharge at the rate of one anna per pie stamps used, between 9th February 1944 and the date on which adhesive stamps of the value of 4 pies would be made available to comply with this order, the Deputy Commissioners are requested to permit the proprietors of the cinema theatres to make payments in cash after getting the accounts of the cinema theatres scrutinised carefully and credit it to the Treasury in [illegible] stamps.

5. The Commissioner in Mysore is requested to arrange, in consultation with the Superintendent, Government Printing, to have the stamps printed in accordance with this order and issued early.

By order and in the name of the Governor of Mysore,

Secretary to Government.

over printed as suggested by the Stamp Commissioner The levy of the surcharge will have effect from 2 1944, the date of the Government notification

4 In regard to the collection of the surcharge at the rate of one pie on the 3 pie stamps issued between 2 44 and the date when the adhesive stamps of the value of 4 pies would be made available in accordance with this Order, the Deputy Commissioner's are requested to collect the same in cash after getting the accounts of the cinema proprietors scrutinised carefully and credit it to the Treasury in Mysore

5 The Stamp Commissioner is requested to arrange, in consultation with the Superintendent Government Printing, to have the stamps over-printed in accordance with this order and issued early.

for Secretary to Government
Law Department

to -

The Commissioner for Stamps,
The Deputy Commissioners of Districts
The Municipal Commissioner Bangalore City,
through the President.
The President, City Municipal Council, Mysore.
The President, I G F Sanitary Board
The Controller to Government through the Fi.Secty
The Superintendent, Government Printing,
Press Table

Copy to the Chief Secretary
Minister for Secretary

S. O.

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

GENERAL AND REVENUE DEPARTMENTS

G O No L 11862 76—Ml 186 43 10 dated 24th May 1944

Entertainment Tax

Directs the levy of four pies including surcharge in place of the —— of three pies now levied and issues instructions regarding the collection of the same

---

READ—

Notification No L 8157—Ml 101 43 17 dated 8th February 1944 ordering the levy of a surcharge of 50 per cent on the rate of entertainment tax fixed by Government under Section 3 of the Mysore Amusements Tax Act of 1932 as amended from time to time

2 Letter No A1 C 2719—43 44 dated 1st March 1944 from the Deputy Commissioner Hassan District soliciting instructions in the matter of the levy of surcharge on the entertainment tax

3 Letter No C 120—43 44 dated 3rd April 1944 from the Commissioner of Stamps on the same subject

ORDER No L 11862 76—ML 186 43 10, DATED BANGALORE, THE 24TH MAY 1944

The Deputy Commissioner, Hassan District, brings to notice that the minimum entertainment tax leviable under the Act is three pies where the payment for admission is more than four annas and less than eight annas and it has to be paid in adhesive stamps and that the surcharge to be levied thereon will be one and a half pies or two pies which has to be recovered in cash He also solicits instructions as to the date from which the surcharge is to be levied—whether from 8th February 1944, the date of notification prescribing the surcharge or from 11th February 1944, the date of its local publication

2 The Commissioner for Stamps has forwarded a copy of letter dated 11th March 1944 received from the President, Kolar Gold Field Sanitary Board, bringing to notice a similar difficulty in the levy of surcharge He states that as difficulty is being felt to get stamps of the denomination of four and a half pies in place of three pies stamps, the surcharge may be fixed at 33⅓ per cent so that the tax may be increased from three pies to four pies, the increased valuation, *viz*, four pies being overprinted on the three pies stamps and issued for use

3 On a consideration of all the aspects of the case, Government are pleased to approve of the levy of four pies including surcharge in place of the entertainment tax of three pies now levied, the stamps for three pies being overprinted as suggested by the Stamp Commissioner The levy of the surcharge will have effect from 8th February 1944, the date of the Government notification

4 In regard to the collection of the surcharge at the rate of one pie on the three pies stamp used between 8th February 1944 and the date when the adhesive stamps of the value of four pies would be made available in accordance with this order, the Deputy Commissioners are requested to collect the same in cash after getting the accounts of the cinema proprietors scrutinised carefully and credit it to the treasury

5 The Stamp Commissioner in Mysore is requested to arrange in consultation with the Superintendent, Government Printing, to have the stamps overprinted in accordance with this order and issued early

C NARAYANASWAMY NAIDU,
Secretary to Government,
Law Department

To—The Commissioner of Stamps in Mysore
The Deputy Commissioners of Districts
The Municipal Commissioner Bangalore City through the President
The President City Municipal Council Mysore
The President Kolar Gold Field Sanitary Board
The Comptroller to Government through the Financial Department
The Superintendent Government Printing
PRESS TABLE

Exd —B G S

WD 1897—GPB—53 —21 6 44